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EXTRAORDINARY

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NOTIFICATION.

No. Fl. 2051—S. T. 5-48, dated Bangalore, 1st September 1948.

In exercise of the powers conferred by section 25 of the Mysore Sales Tax Act, 1948 (XLVI of 1948), the Government of His Highness the Maharaja are hereby pleased to make the following rules, the same having been previously published in the Official Gazette as required by sub-section (4) of section 25 of the said Act.

S. KANAKARATNARAJ,
Legal Remembrancer and
Secretary to Government,
Law Department.

RULES UNDER THE MYSORE SALES TAX ACT, 1948.

RULES.

Part I—Preliminary.

1. These rules may be called the Mysore Sales Tax Rules, 48. **Short Title.**

2. They shall come into force on the 1st day of September 48. **Commencement.**

3. In these rules, unless there is anything repugnant in the subject or context— **Definitions.**

(*a*) "the Act" means the Mysore Sales Tax Act, 1948;

(*b*) "Assistant Sales Tax Officer" means any person appointed by the Government by name or by virtue of his office, to exercise the powers of an Assistant Sales Tax Officer;

(*c*) "Sales Tax Officer" means any person appointed by the Government by name or by virtue of his office, to exercise the powers of a Sales Tax Officer;

(*d*) "Deputy Commissioner of Sales Tax" means any person appointed by the Government, by name or by virtue of his office, to exercise the powers of a Deputy Commissioner of Sales Tax;

(*e*) "Commissioner of Sales Tax" means a person appointed by the Government, by name or by virtue of his office, to exercise the powers of a Commissioner of Sales Tax.

(*f*) "Form" means a form appended to these rules;

(*g*) "Government treasury" means in relation to a dealer registered within the jurisdiction of any Sales Tax Officer, the treasury of the district or taluk where the dealer's place of business or, if he has more than one such place, where his chief place of business, within that jurisdiction is situated;

(*h*) "Place of business" means any place where a dealer sells any goods or keeps accounts of sales;

(*i*) "Licensing authority" means the authority competent to issue licences under Sections 5, 6 and 9;

(*j*) "Month" means a calendar month;

(*k*) "Quarter" means a quarter ending on the 30th September, 31st December, 31st March or 30th June; and

(*l*) "Section" means a section of the Act.

Definition of person dealing exclusively in cloth woven on handlooms wholly with handspun yarn.

4. For the purposes of these rules a person who deals i cloth woven on handlooms wholly with handspun yarn ar other goods which are not cloth of any other description, sh be deemed to be a person dealing exclusively in cloth woven handlooms wholly with handspun yarn in so far as his dealin in cloth are concerned.

Part II—Licences.

Persons entitled to licences.

5. (1) Every person who—

(*a*) deals in cotton and/or cotton yarn other than ha spun yarn and/or handspun yarn, or

(*b*) deals exclusively in cloth woven on handlooms wh with handspun yarn, or

(*c*) deals in cloth woven on handlooms wholly or pa with mill yarn, or

(*d*) deals in bullion and/or specie, or

(*e*) deals in hides and/or skins whether as a tanner otherwise, or

(*f*) for an agreed commission or brokerage, buys and sells goods of any description on behalf of known princip

shall, if he desires to avail himself of the exemption provided in sections 5 and 9 or of the concession of taxation only at a single point or of taxation at the rate specified in section 5, submit an application in Form I for a licence in respect of each of his places of business to the authority specified in sub-rule (2) so as to reach him not later than the 15th day of September 1948:

Provided that in the case of a business which is commenced after the 1st day of September 1948, the dealer shall submit the application for the licence to such authority so as to reach him not later than fifteen days from the date of commencement of his business.

NOTE.—*The agent of a person* (including a firm) *outside Mysore* is in respect of transactions on behalf of such person a dealer for all the purposes of the Act and the rules made thereunder and is *not eligible for a licence* under Section 9 in respect of such transactions.

(2) The application shall be submitted—

(i) to the assessing authority if the applicant is liable to tax or taxes under the provisions of the Act and the rules made thereunder, and

(ii) to the Assistant Sales Tax Officer having jurisdiction over the principal place of business, in *other cases*.

Licences how issued.

6. (1) Every licence shall cover one place of business only and shall expire on the 30th day of June of the year in respect of which it is granted, but may be renewed for periods not exceeding one year at a time on receipt of an application from the licensee.

(2) Notwithstanding anything contained in sub-rule (1), a licence shall, in addition to the licensee's place of business, cover such shandies as may be entered in the licence, provided (that the said shandies shall be within the district in which the licensee's place of business is situated and) that the turnover at the said shandies shall be included in the turnover at the licensee's place of business.

(3) Every application for renewal shall be submitted in Form I so as to reach the licensing authority not later than the 31st July of the year for which the renewal is required.

(4) If an application for the grant or renewal of a licence is received after the date prescribed therefor, the license shall not ordinarily be granted or renewed with effect from a date prior to the date of the receipt of the application and shall expire on the 30th day of June of the year in respect of which it is granted or renewed:

Provided that the Deputy Commissioner of Sales Tax of the Division may, in any deserving case, direct the licensing authority to accept an application for the grant or renewal of a licence received after the prescribed date and issue the licence with retrospective effect on the applicant's paying as penalty such

sum not exceeding the following limits, as may be fixed by the Deputy Commissioner of Sales Tax, namely :—

(*a*) Rs. 50 in a case where the licence is issued free of fee, that is, for cloth woven on handlooms wholly with the handspun yarn ;

(*b*) nine times the licence fee in addition to the usual license fee, in all other cases.

(5) (*a*) The fees for the grant or renewal of a licence shall subject to a maximum of Rs. 1,000 be as follows :—

	If the turnover is Rs.10,000 and above but does not exceed Rs. 20,000 per annum	If the turnover exceeds Rs. 20,000 but does not exceed Rs. 1,00,000 per annum	For every additional turnover of one lakh or a fraction thereof
	Rs.	Rs.	Rs.
(i) For dealing in cotton and/or cotton yarn other than handspun yarn and/or handspun yarn.	75	150	100
(ii) For dealing in cloth woven on handlooms wholly or partly with mill yarn.	25	50	
(iii) For dealing in bullion and/or specie.	75	150	
(iv) For dealing in hides and/or skins whether as a tanner or otherwise.	25	50	
(v) For dealing as specified in section 9.	100	200	

(*b*) No fee shall be payable for the grant or renewal of a licence for dealing exclusively in cloth woven on handlooms wholly with handspun yarn.

(*c*) The licence fee specified in clause (a) on the estimated turnover shall be payable in advance along with the application for the grant or renewal of a licence and the fee so paid shall be provisional and shall be subject to revision and adjustment in the manner provided in these rules.

(*d*) Every applicant for the grant or renewal of a licence shall enclose with his application a treasury receipt or a cheque in favour of the licensing authority for the amount of the fees.

(6) The licensing authority receiving the application may, if he is satisfied that the information furnished in the application is correct and complete and that the correct fee has been paid and that the applicant is eligible for the licence applied for, grant or, as the case may be, renew a licence in such one of the Forms II to V as may be appropriate to his case.

If the information furnished in the application appears to be incorrect or incomplete or if the correct fee has not been paid, the licensing authority shall, before granting or renewing a licence, make such enquiry as he considers necessary and after giving the applicant an opportunity as provided in rule 14 of proving the correctness and completeness of the information so furnished, determine the estimated turnover to the best of his judgment and assess the fee provisionally payable in accordance with the scale laid down in sub-rule (5) and shall serve upon the applicant a notice of demand and the applicant shall pay the sum demanded at the time and in the manner specified in the notice. On payment by the applicant of the sum demanded in the notice, the licensing authority may, if he is satisfied that the applicant is eligible for the licence applied for, grant or renew a licence in such one of the Forms III to V as may be appropriate to his case.

(7) Every licence granted or renewed under these rules shall be deemed to have been issued personally to the licensee. No licence shall be sold or transferred.

(8) Where a licensee transfers his business to another person, the transferee shall obtain a fresh licence under these rules, but it shall be granted free of fee for the unexpired portion of the period covered by the original licence.

(9) Where a licence granted or renewed under these rules is lost or accidentally destroyed, a duplicate of the licence may be issued by the licensing authority on payment of a fee of one rupee.

(10) Every licensee under section 9 shall submit to the licensing authority on or before the first day of August a return in Form VI for the year ending 30th June immediately preceding.

(11) Every licensee other than a tanner or dealer in hides or skins shall, unless he submits returns under rule 17 or 20 submit on or before the 20th day of September in every year to the licensing authority a return in Form VII of the turnover for the preceding year of all the business done by him.

(12) (*a*) On receipt of the return in Form VI or Form VII or the return or returns submitted under Rules 17, 20 or 22 the licensing authority shall, if he is satisfied after such scrutiny of the accounts of the licensee and after making such enquiries as he considers necessary, that the return or returns are correct and complete, determine on the basis of the return or returns the turnover of dealings in respect of which the

licence was issued and finally assess the licence fee payable for the year to which the licence related in accordance with the scale laid down in sub-rule (5).

(*b*) If no return or returns are submitted, or if the return or returns submitted appear to the licensing authority to be incorrect or incomplete, the licensing authority shall, after following the procedure laid down in rules 14 and 15 determine the turnover dealings in respect of which the licence was issued and finally assess the licence fee payable for the year to which the licence related in accordance with the scale laid down in sub-rule (5).

(*c*) If the licence fee as finally assessed under this sub-rule is greater than the licence fee provisionally paid under sub-rule (5) or sub-rule (6), the licensing authority shall serve upon the licensee a notice of demand and the licensee shall pay the sum demanded at the time and in the manner specified in the notice. If the licence fee as finally assessed is lower than the licence fee provisionally paid under sub-rule (5) or sub-rule (6), the licensing authority shall refund the amount due to the licensee.

(*d*) The benefit of sections 5 and 9 may be claimed only after paying the balance of licence fee, if any, demanded under clause (c).

Benefit of sections 5 and 9 when claimable.

7. Subject to the provisions of section 7, the benefit of sections 5 and 9 may be claimed only for the transactions carried on during the period covered by a licence.

Cancellation of licence.

8. Every licence granted or renewed under these rules shall be liable to cancellation by the licensing authority in the event of a breach of any of the provisions of the Act, or of the rules made thereunder or of the conditions of the licence.

Part III—Assessment.

Stage at which tax leviable in the case of sale of cottons yarn, bullion and specie and newspapers.

9. Subject to the provisions of section 5—

(i) the sale of cotton yarn other than handspun yarn, shall be liable to tax under section 3 (1) when sold by a person who in Mysore is the first dealer in such mill yarn who is not exempt from taxation under section 3 (3) :

Provided that the burden of proving that a transaction is not liable to taxation under this clause shall be on the dealer ;

(ii) the sale of bullion and specie shall be liable to tax under section 3 (1) when sold by a person who in Mysore is the first dealer in such bullion and specie who is not exempt from taxation under section 3 (3) :

Provided that the burden of proving that a transaction is not liable to taxation under this clause shall be on the dealer ;

(iii) the sale of a newspaper shall be liable to tax under section 3(1) when sold by a person who in Mysore is the first

dealer in such newspaper who is not exempt from taxation under section 3 (3) :

Provided that the burden of proving that a transaction is not liable to taxation under this clause shall be on the dealer.

Stage at which tax leviable in the case of sale of goods mentioned in items (i) to (vii) of section 3 (2).

10. The sale of any of the goods mentioned in items (i) to (vii) in section 3, sub-section (2), shall be subject to the tax specified in that sub-section at the stage of sale by the person who in Mysore is the first dealer in such goods, who is not exempt from taxation under section 3 (3).

Registration of dealer

11. (1) Every dealer carrying on business in any year shall submit his application for registration under section 10 to the assessing authority of the area in which his principal place of business is situated, before the expiry of the month succeeding that in which his turnover in that year reached Rs. 7,500.

(2) Any dealer who is not bound to submit an application for registration under sub-rule (1) may, if he so desires, apply for registration under section 10 to the assessing authority of the area in which his principal place of business is situated.

(3) Every application under sub-rule (1) shall be made in Form VIII-6 and every application under sub-rule (2) in Form VIII-7.

(4) Each application for registration shall be accompanied by a receipt from a Government treasury or a cheque or a money order in favour of the assessing authority for Rs. 6.

(5) The assessing authority receiving the application shall, if he is satisfied that the prescribed fee has been paid, grant a certificate of registration in Form VIII-8.

(6) Every registered dealer shall, until his registration is cancelled, pay the fee of Rs. 6 specified in sub-rule (4), for every year subsequent to that in which he applied for registration, on or before the 1st August of that year.

(7) A registered dealer may collect amounts by way of tax or taxes under the Act subject to the following conditions :--

(i) He shall not collect any amount or amounts by way of tax or taxes under the Act at a rate or rates exceeding the rate or rates specified in section 3 or 5 or notified under section 6 (1).

(ii) He shall pay in full the amount or amounts collected by him by way of tax or taxes to the Government *on or before the 31st July* of the year succeeding that in which such collection is made.

(8) The assessing authority may call for and examine the accounts of the registered dealer for the purpose of satisfying himself that the dealer has paid in full the amount or amounts collected by him by way of tax or taxes, as required by condition (ii) in sub-rule (7) :

Provided that this power shall be exercised before the end of the year next succeeding that in which the collections were made,

(9) If the assessing authority is satisfied that any amount or amounts collected by the dealer by way of tax or taxes have not been paid by him to the Government in any year as required by condition (ii) in sub-rule (7), the assessing authority shall issue a notice to the dealer in Form IX-2 specifying therein the total sum so withheld by the dealer and the dealer shall pay such sum at the time and in the manner specified therein.

Returns.

12. (1) Every dealer carrying on business on the first day of September 1948 shall before the 15th day of September 1948, submit to the assessing authority of the area in which his principal place of business is situated.

(*a*) if he was carrying on business during the whole of the year ending the 30th day of June 1948 and his net turnover for that year is not less than Rs. 10,000, a return of his gross and net turnover for that year in Form VIII; or

(*b*) if he was not carrying on business during the whole of the said year, a return in Form VIII-1 showing—

(i) his gross and net turnover for the first twelve months of his business in case he was carrying on business for a period of not less than twelve months before the 1st day of September 1948, and in case his net turnover for the first twelve months of his business is not less than Rs. 10,000; or

(ii) his estimated gross and net turnover for the first twelve months of his business in case he was not carrying on business for a period of twelve months before the said date and in case his estimated net turnover for the first twelve months of his business is not less than Rs. 10,000.

(2) Every dealer commencing business after the first day of September 1948 whose *estimated* net turnover for the first twelve months of his business is not less than Rs. 10,000, shall within thirty days of commencing his business submit to the assessing authority of the area in which his principal place of business is situated a return in Form VIII-1 showing his estimated gross and net turnover for the first twelve months of his business.

(3) Every dealer commencing business who has not submitted a return under sub-rule (2), but whose turnover *reaches* Rs. 10,000 within the first twelve months of the commencement of his business, shall within thirty days of the day on which his turnover reaches Rs. 10,000, submit to the assessing authority of the area in which his principal place of business is situated a return in Form VIII-1.

Provisional Assessment.

13. If the assessing authority, after making such scrutiny of the accounts of the dealer and such enquiry as such authority may consider necessary, is satisfied that the return submitted under rule 12 is correct and complete, he shall fix provisionally

on the basis of the return the annual tax or taxes payable at the rate or rates specified in Section 3 or 5 or notified under Section 6 (1).

Power of assessing authority to determine turnover to the best of his judgment when no return is submitted or the return is incorrect or incomplete.

14. If no return is submitted by the dealer as required by rule 12 or if the return submitted by him appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary, determine the turnover of the dealer to the best of his judgment and fix provisionally the annual tax or taxes payable at the rate or rates specified in Section 3 or 5 or notified under Section 6(1).

Notice to issue to dealer before taking action under rule 14 when incorrect or incomplete return is furnished.

15. Where any return submitted by a dealer appears to the assessing authority to be incorrect or incomplete, the assessing authority shall, before taking action under rule 14, issue a notice to the dealer calling upon him to produce his accounts and prove the correctness and completeness of his return at a time and place to be specified in the notice.

Notice of provisional assessment and demand for payment of tax.

16. As soon as the tax has been provisionally fixed under rule 13 or rule 14 the assessing authority shall issue to the dealer a notice in Form VIII-2 and the dealer shall pay for each quarter of the year of assessment one-fourth of the tax provisionally fixed at the time and in the manner specified in the notice, the quarterly instalments due for the quarter preceding the date of the notice being paid in a lumpsum.

Annual returns and final assessments.

17. (1) Every dealer liable to submit a return under rule 12 except those who have elected to be assessed by the method described in rule 20 shall, on or before the first day of August in every year, submit to the assessing authority of the area in which his principal place of business is situated a return in Form VIII showing the actual gross and net turnover for the preceding year and the amounts by way of tax or taxes actually collected during that year.

Every dealer not liable to submit a return under rule 12, who has a net turnover of not less than Rs. 10,000 in any year, shall unless he has elected to be assessed by the method described in rule 20 submit to the assessing authority of the area in which his principal place of business is situated a return in Form VIII showing the actual gross and net turnover for that year and the amount by way of tax or taxes actually collected during the year on or before the 1st day of August of the succeeding year and thereafter for every year on or before the 1st day of August immediately following such year.

(2) On the receipt of a return in Form VIII the assessing authority shall, if he is satisfied after such scrutiny of the accounts and such enquiry as he considers necessary that the return is correct and complete, finally assess on the basis of the return the tax or taxes payable under Section 3, 5 or 11 (2) or under the notification or notifications issued under section 6 (1) for the preceding year.

(3) If no return is submitted or if the return submitted appears to the assessing authority to be incorrect or incomplete, the assessing authority may, after following the procedure prescribed in rules 14 and 15, finally assess the tax according to the best of his judgment.

(4) The assessing authority shall, as soon as may be after the 1st August of each year,

(*a*) make a provisional assessment for the current year on the basis of the return received from the dealer under sub-rule (1) or, if such return is not submitted on or before the 1st August or if the return so submitted appears to the assessing authority to be incorrect or incomplete, according to the best of his judgment;

(*b*) issue to the dealer a notice in Form VIII-2.

Until an assessee receives such notice of provisional assessment, he shall continue to pay tax as in the preceding year, unless he is not liable to pay tax in the current year. Any tax so paid shall be adjusted when the provisional assessment for the year has been fixed.

Adjustments.

18. If the final assessment made under sub-rule (2) or (3) of rule 17 is greater than the provisional assessment made under rule 13, rule 14 or sub-rule (4) of rule 17, the assessing authority shall serve upon the dealer a notice in Form IX and the dealer shall pay the sum demanded at the time and in the manner specified in the notice. If the final assessment is lower than the provisional assessment, he shall serve upon the dealer a notice in Form X.

Amount of tax to be rounded by omitting annas and pies.

19. The amount of tax or taxes provisionally fixed for a year under rule 13, 14 or 17 and the instalments specified in the notice in Form VIII-2 issued under rule 16 or 17 shall, if they include annas and pies, be rounded by omitting the annas and pies.

Alternative procedure.

20. (1) In lieu of the method of assessment described in rule 13 to 18 the method described in sub-rules (2) to (5) may, at the option of the dealer, be adopted at any time in the case of dealers whose net turnover exceeds Rs. 40,000. If the dealer desires that this method of assessment should be applied to him from the beginning of any year, he shall, intimate his desire to the assessing authority at the time of submitting the return prescribed in rule 12 or thereafter before the 1st of July in any year. If, however, he exercises the option after the commencement of any year he shall, along with the intimation of his exercise of such option, submit to the assessing authority a return in Form VIII-3 showing the gross and net turnover for the period commencing from the beginning of that year *up to the end of the quarter immediately preceding* and the tax or taxes actually collected during that period, and shall therewith forward a receipt from a Government treasury or a cheque in favour of

the assessing authority for the full amount of the tax or taxes payable by him for such period after deducting therefrom any tax or taxes which he might have paid for that year under rule 16.

(2) The dealer shall submit to the assessing authority within a month after the close of the quarter, a return in Form VIII-3 showing the gross and net turnover for that quarter and the amount or amounts actually collected by way of tax or taxes during that quarter. Along with the return he shall also submit a receipt from a Government treasury or a cheque in favour of the assessing authority for the full amount of the tax or taxes payable for the quarter to which the return relates, under Section 5, 5 or 11 (2) or under the notification or notifications issued under Section 6 (1).

(3) On receipt of the return and of the receipt or cheque referred to in sub-rule (2) the assessing authority shall, after such scrutiny of the accounts and after making such enquiry as he considers necessary, satisfy himself that the return is correct and complete and that the correct amount of tax or taxes has been paid.

(4) If no return is submitted in respect of any quarter before the last day of the succeeding month or if the return is submitted without a receipt or cheque for the full amount of the tax payable or if the return submitted appears to be incorrect or incomplete, the assessing authority shall, after making such enquiry as he considers necessary, and after giving the dealer an opportunity as prescribed in rule 15 of proving the correctness and completeness of his return where one has been submitted, determine the turnover to the best of his judgment and assess the tax or taxes payable for the quarter and shall serve upon the dealer a notice in Form IX—1, and the dealer shall pay the sum demanded at the time and in the manner specified in the notice.

(5) If at the time of the receipt of the return referred to in sub-rule (3) or of the issue of the notice in Form IX—1 referred to in sub-rule (4) or subsequently, it is found that the amount paid by the dealer is in excess of the correct amount payable under Section 3, 5 or 11(2) or under the notification or the notifications issued under Section 6(1), such excess shall at the option of the dealer, be credited towards the tax or taxes, if any, payable by him for succeeding quarters or be refunded to him.

Reasons to be given if turnover is determined at a figure other than that given in the return.

21. If in any case the assessing authority determines the turnover at a figure different from that shown in a return submitted under the provisions of these rules, he shall record his reasons briefly in writing and shall furnish the assessee with a copy of such records. Nothing contained in this rule shall affect the validity of any assessment duly made.

Special rules for Tanners, etc.

22. (1) Rules 12 to 18 shall not apply to licensed tanners and other licensed dealers in hides or skins in respect of their dealings in hides or skins; but the provisions of this and the following rule shall apply to them in respect of such dealings.

(2) Every tanner or other dealer in hides or skins whose net turnover for a year has been or is expected to be not less than Rs. 10,000 shall submit to the assessing authority, on or before the last day of October 1948 (or the last day of the month following the quarter in which he commences business) and thereafter within a month after the close of every quarter, a return in Form VIII-4, as the case may be, in Form VIII-5 showing his transactions for the preceding quarter. Along with the return he shall also submit a receipt from a Government treasury or a cheque in favour of the assessing authority for the full amount of the tax payable for the quarter to which the return relates.

(3) On receipt of the return and of the receipt or cheque referred to in sub-rule (2) the assessing authority shall after such scrutiny of the accounts and after making such enquiry as he considers necessary, satisfy himself that the return is correct and complete and that the correct amount of tax has been paid.

(4) If no return is submitted in respect of any quarter within a month after the close of that quarter or if the return is submitted without a receipt or cheque for the full amount of the tax or if the return submitted appears to be incorrect or incomplete the assessing authority shall, after making such enquiry as he considers necessary, and after giving the tanner or other dealer an opportunity as prescribed in rule 15 of proving the correctness and completeness of his return where one has been submitted, determine the turnover to the best of his judgment and assess the tax payable for the quarter and shall serve upon the tanner or other dealer a notice in Form IX-1 and the tanner or other dealer shall pay the sum demanded at the time and in the manner specified in the notice.

(5) If at the time of the receipt of the return referred to in sub-rule (3) or of the issue of the notice in Form IX-1 referred to in sub-rule (4) or subsequently, it is found that the amount paid by the tanner or other dealer is in excess of the correct tax payable, such excess shall, at the option of the tanner or other dealer, be credited towards the tax, if any, payable by him for succeeding quarters or be refunded to him.

Levy of tax in the case of hides and skins.

23. (1) In the case of hides and skins the tax payable under Section 3 (1) shall be levied in accordance with the provisions of this rule.

(2) No tax shall be levied on the sale of untanned hides or skins by a licensed dealer in hides or skins except at the stage at which such hides or skins are sold to a tanner in Mysore or are sold for export outside Mysore.

(i) In the case of all untanned hides or skins sold to a tanner in Mysore the tax shall be levied from the

tanner on the amount for which the hides or skins are bought by him.

(ii) In the case of all untanned hides or skins which are not sold to a tanner in Mysore but are exported outside Mysore, the tax shall be levied from the dealer who was the last dealer not exempt from taxation under Section 3 (3) who buys them in Mysore, on the amount for which they were bought by him.

(3) Sales by licensed dealers of hides or skins which have been tanned within Mysore shall be exempt from taxation provided that the hides or skins have been tanned in a tannery which has paid the tax leviable under the Act. If such hides or skins have been tanned in a tannery which is exempt from taxation under Section 3 (3), the sale of such hides or skins shall be liable to taxation as under the next sub-rule below dealing with hides or skins tanned outside Mysore.

(4) Sales by licensed dealers in hides or skins which have been tanned outside Mysore shall be exempt from taxation except at the stage of sale by the dealer who is the first dealer not exempt from taxation under Section 3 (3) who sells them within Mysore. The tax shall be levied from such dealer on the amount for which he sells such hides or skins.

(5) Sale of hides or skins by dealers other than licensed dealers in hides or skins shall, subject to the provisions of Section 3, be liable to taxation on each occasion of sale.

Particulars to be given when dealer has bought or sold goods for valuable consideration other than money.

24 Every dealer who has bought or sold goods for valuable consideration other than money shall separately specify in the return of turnover which he is required to submit under these rules the quantity of goods so bought or sold and the description in sufficient detail of the valuable consideration for which the goods were bought or sold. The assessing authority shall fix the value of such consideration in money for the purpose of determining the turnover and assessment of the tax payable under the Act and the value fixed by such authority shall, subject to the appeal and revision provided for in the Act and the rules made thereunder, be final.

PART IV—Rebates.

Application for rebate.

25. Every person claiming a rebate under Section 8 shall submit to the assessing authority an application in Form XI within three months of the delivery of the articles outside Mysore.

Procedure for grant of rebate.

26. On receipt of the application, the assessing authority, shall, after satisfying himself that the application is in order and that the rebate is admissible, send to the applicant a refund order for the amount of the rebate due, if the tax has already been paid, or if the assessment has been provisionally made under Rule 13 or 14, adjust the amount at the time of final assessment under Rule 17.

PART V.—Accounts.

Accounts to be preserved for two years.

27. Accounts maintained by dealers and licensees together with all vouchers relating to stocks, deliveries, purchases, output, and sales shall be preserved for a period of *two years after the close of the year to which they relate.

Separate account to be maintained in certain cases.

28. (1) If the goods in which a dealer or a person licensed under Section 9 deals include any of the articles specified in Section 4 or 5 or in a notification under Section 6 in addition to any other articles, such dealer or person shall maintain separate accounts in respect of each class of articles specified in those sections.

(2) Dealers in hides or skins shall maintain separate accounts in respect of hides or skins tanned in Mysore and of those tanned outside Mysore.

(3) If a person who holds a licence under Section 9 also deals otherwise than for an agreed commission or brokerage on behalf of known principals in Mysore, he shall keep separate accounts in respect of such transactions and of transactions covered by the licence.

(4) Every dealer and every person licensed under the Act shall maintain accounts separately in respect of different kinds of goods subject to different rates of tax under the Act.

(5) A person licensed under Section 9 shall keep accounts in Form XIII or Form XIV or both, as the case may be, in addition to such accounts as may be necessary in the usual course of business.

PART VI.—Appeals and Revision.

Appeal against original orders of licensing or assessing authority.

29. (1) Subject to the provisions of Section 14, any person aggrieved by any original order of a licensing or assessing authority may appeal to the Deputy Commissioner of Sales Tax of the Division.

(2) Every such appeal shall be preferred within 30 days of the receipt of the order appealed against.

(3) Every appeal shall be in writing, shall specify the name and address of the appellant, the date of the order appealed against, shall contain a clear statement of the facts and the nature of the relief prayed for and shall be signed and verified by the appellant in the form given below :—

"I, ..., the appellant named in the above memorandum of appeal, do hereby declare that what is stated herein is true to the best of my knowledge and belief."

(4) The memorandum of appeal shall be accompanied by the order appealed against in original or by an authenticated copy thereof unless the omission to produce such order or copy is explained to the satisfaction of the appellate authority, and by

*The vouchers of each kind shall be serially numbered separately.

proof of payment of the tax admitted by the appellant to be due or of such instalments thereof as might have become payable.

(5) The appeal may be sent to the appellate authority by post or may be presented to that authority or to such officer as the appellate authority may appoint in this behalf by the appellant or by his authorized agent or a legal practitioner.

(6) The appellate authority shall, after giving the appellant reasonable opportunity of being heard, pass such orders on the appeal as such authority thinks fit.

Authorities who may exercise powers of revision.

30. The following authorities may exercise the powers of the nature referred to in section 15(1) :—

(i) The Commissioner of Sales Tax, and

(ii) The Deputy Commissioner of Sales Tax :

Provided that the Deputy Commissioner of Sales Tax shall not revise an order passed by himself acting under Section 14.

Procedure when appellate or revising authority considers that the correct amount of the tax is more than that determined by initial assessing authority.

31. Where the tax as determined by the initial assessing authority appears to the appellate or revising authority to be less than the correct amount of the tax payable by the dealer, the appellate or revising authority shall, before passing orders, determine the correct amount of tax payable by the dealer after issuing a notice to the dealer and after making such enquiry as such appellate or revising authority considers necessary.

Communication of orders of appellate or revising authority, etc.

32. (1) Every order of an appellate or revising authority shall be communicated to the appellant or petitioner, to every other party affected by the order, to the licensing or assessing authority against whose order the appeal was filed and to any other authority concerned.

(2) The order passed on appeal or revision shall be given effect to by the licensing or assessing authority who shall refund any excess tax or fee found to have been collected and shall also have power to collect any additional tax or fee which is found to be due, in the same manner as a tax or fee assessed by himself.

Procedure when tax determined in appeal or revision is in excess of powers of initial assessing authority.

33. If the tax as determined in an appeal or revision is in excess of the powers of assessment of the initial assessing authority, the appellate or revising authority shall transfer the original records of assessment to the appropriate assessing authority who shall have power to collect the tax due in the same manner as if it were a tax assessed by himself.

Turnover escaping assessment.

34. (1) If for any reason the whole or any part of the turnover of business of a dealer or licensee has escaped assessment to the tax in any year or if the licence fee has escaped levy in any year, the assessing authority or licensing authority, as the case may be, may, at any time within the year or the two years

next succeeding that to which the tax or licence fee relates, assess the tax payable on the turnover which has escaped assessment or levy the licence fee, after issuing a notice to the dealer or licensee and after making such enquiry as he considers necessary.

(2) If for any reason any tax or licence fee has been assessed at too low a rate in any year, the assessing authority or the licensing authority, as the case may be, may, at any time within the year or the two years next succeeding that to which the tax or licence fee relates, revise the assessment or the licence fee after issuing a notice to the dealer or licensee and after making such enquiry as he considers necessary.

(3) The assessing authority or the licensing authority, as the case may be, shall serve on the dealer or the licensee, a notice in Form IX with such modifications as may be necessary, in respect of the tax or licence fee payable on any assessment or levy or revision of assessment or licence fee that may be made under this rule.

(4) If after an assessment has been made on a turnover not exceeding forty thousand rupees, it is ascertained that part of the turnover has escaped tax, and if with the addition of the turnover which has escaped assessment, the total turnover exceeds forty thousand rupees, the assessing authority for the purposes of this rule shall be the Sales Tax Officer.

Rectification of mistakes.

35. (1) An assessing, appellate or revising authority may, at any time within two years from the date of any order passed by him, rectify any mistake apparent from the record:

Provided that no such rectification which has the effect of enhancing the assessment shall be made unless the assessing authority has given notice to the dealer of his intention to do so and has allowed him a reasonable opportunity of being heard.

(2) Where such rectification has the effect of reducing the assessment, the assessing authority shall make any refund which may be due to the dealer.

(3) Where any such rectification has the effect of enhancing the assessment, the assessing authority shall serve on the dealer a revised notice in Form IX and thereupon the provisions of the Act and these rules, shall apply as if such notice had been served in the first instance.

Part VII.—Miscellaneous.

Notice of partnership by dealer or licensee to be given to assessing authority.

36. If a dealer or licensee enters into partnership in regard to his business, he shall report the fact to the assessing authority within 30 days of his entering into such partnership. The dealer or licensee and the partner shall jointly and severally be responsible for the payment of tax leviable under the Act.

Notice of dissolution of partnership.

37. If a partnership is dissolved, every person who was a partner shall send a report of the dissolution to the assessing authority within 30 days of such dissolution.

38. If the business carried on by any dealer or licensee is discontinued, the dealer or licensee or, if he is dead, the legal representative shall notify to the assessing authority the fact of discontinuance of the business within one month of the discontinuance. Notice of discontinuance of business by dealer or licensee.

39. In the case of any guardian, trustee or agent of any minor or other incapacitated person carrying on a business on behalf of and for the benefit of such minor or other incapacitated person, the tax shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be leviable upon and recoverable from any such minor or other incapacitated person, if he were of full age or sound mind and if he were conducting the business himself; and all the provisions of the Act and the rules made thereunder shall apply accordingly. Liability to tax of guardians, trustees, agents, etc.

40. In the case of business owned by a dealer whose estate or any portion of whose estate is under the control of any Receiver or Manager (including any person whatever his designation, who in fact manages the business on behalf of the dealer) appointed by, or under any order of a court, the tax shall be levied upon and recoverable from such Receiver or Manager in like manner and on the same terms as it would be leviable upon and recoverable from the dealer if he were conducting the business himself; and all the provisions of the Act and the rules made thereunder shall apply accordingly. Liability to tax of managers, receivers, etc.

41. An assessing or licensing authority may require any person whose evidence he considers necessary for the purpose of any enquiry under the Act, or the rules made thereunder to appear before him and give evidence. Power of assessing authority to summon persons to give evidence.

Any assessing or licensing authority may examine such person on oath or affirmation.

42. An assessing or licensing authority shall have all the powers conferred on a court by the Code of Civil Procedure, 1911, for the purpose of securing the attendance of persons or the production of documents. Powers of assessing authority for securing attendance of persons and production of documents.

43. The assessing or licensing authority shall issue a summons for the production of a document or the appearance of any person in Form XII. Form of summons.

44. The powers conferred on an assessing or licensing authority by Rules 41 to 43 may also be exercised by an appellate or revising authority. Powers under Rules 41 to 43 exercisable by appellate or revising authority.

45. A person appearing before a licensing, assessing, appellate or revising authority to give evidence in an enquiry under the Act or the rules made thereunder shall be paid travelling allowance and batta at such rates as may be fixed by the Government from time to time. Travelling allowance and batta to witness.

Service of notices, etc.

46. The service on a dealer or licensee of any notice, summons or order under the Act or the rules made thereunder may be effected in any of the following ways, namely :—

(*a*) by giving or tendering it to such dealer or licensee or his manager or agent ; or

(*b*) if such dealer or licensee or his manager or agent is not found, by leaving it at his last known place of business or residence or by giving or tendering it to some adult member of his family ; or

(*c*) if the address of such dealer or licensee is known to the assessing authority, by sending it to him by registered post ; or

(*d*) if none of the modes aforesaid is practicable, by affixing it in some conspicuous place at his last known place of business or residence.

Authorities who may exercise powers under Section 21.

47. The following authorities may exercise the powers specified in Section 21 :—

(*a*) The Assistant Sales Tax Officer and the Sales Tax Officer subject to the control and direction of the Deputy Commissioner of Sales Tax and Commissioner of Sales Tax ; and

(*b*) The Deputy Commissioner of Sales Tax subject to the control and direction of the Commissioner of Sales Tax.

Form of cheque.

48. Where any payment by cheque is permitted by rules made under the Act, the cheque shall be such as under the Mysore Civil Account Code is receivable by the Government treasury concerned.

Penalty.

49. Whoever commits a breach of any of the following rules, namely Rules 6(10), 6(11), 27, 28, 37 and 38 shall, on conviction by a Magistrate of the First Class, be punishable with fine which may extend to one thousand rupees.

Forms printed by Government to be used.

50. Where a form has been prescribed by these rules for the keeping or maintaining of any accounts or for the submission of any return, only the appropriate form printed under the authority of the Government shall be used for the purpose.

Powers of Commissioner of Sales Tax to vary details in forms.

51. The forms prescribed in these rules may be used with such variations in matters of detail as may be directed by the Commissioner of Sales Tax from time to time.

S. KANAKARATNARAJ,
Legal Remembrancer and
Secretary to Government,
Law Department.

FORM I.

Application for Licence.

[*See Rules* 5 *and* 6 (3).]

To

The Licensing Authority.

Sir,

I/We residing at taluk,

district, request that I/we may be granted a licence (or my/our licence No.

dated may be renewed) for the year ending the 30th June 194

(*a*) for dealing in Bullion and/or specie / cotton and/or cotton yarn other than handspun yarn or handspun yarn / cloth woven on handlooms wholly with handspun yarn / cloth woven on handlooms wholly or partly with mill yarn / hides and/or skins whether as a tanner or otherwise

or

(*b*) for buying and selling goods for an agreed commission or brokerage on behalf of persons (including firms) in Mysore.

2. I/We desire to carry on business at the shandies in the following places in the neighbourhood of my/our place of business mentioned in item 4 :—

Name of the place where the shandy is held	Distance from place of business.

3. I/We enclose a treasury receipt / cheque for Rs. (in words) only being the fee for the licence.

4. My/Our turnover / estimated turnover for the year was/is Rs. (in words)

5. A description of my/our place of business / principal place of business and the place of business of each of the branches is given below :—

6. In addition to the business for which licence is applied for I/we deal in the following goods :—

Signature of applicant (s).

Note.—(1) The turnover for the year immediately preceding the year for which application is made should be furnished.

(2) In the case of new businesses estimated turnover for twelve months should be given.

(3) The turnover entered in item 4 should relate only to the dealings in respect of which licence is applied for.

(4) An applicant for a licence for dealing in cloth woven on handlooms wholly with handspun yarn must append a declaration as follows :—

"I hereby declare that I deal exclusively in cloth woven on handlooms wholly with handspun yarn."

Note.—Where payment is made by cheque, the cheque should be such as under the Mysore Civil Account Code is receivable by the Government treasury concerned.

FORM II.

Licence to a dealer in bullion and/or specie.

[See Rules 6 (6).]

Licence No. dated having paid a licence fee of Rs. (in words) only is hereby licensed as a dealer in bullion and/or specie for the year ending at (place of business) subject to the provisions of the Mysore Sales Tax Act, 1948, and the rules made thereunder and to the following conditions:—

(1) This licence extends only to dealings in bullion and/or specie and not to ornaments or other finished articles of precious metal.

(2) Licensees who do not submit returns under rule 17 or 20 shall submit to the undersigned on or before the 20th day of September in every year a return in Form VII showing the turnover of all the business done by them for the preceding year.

(3) Licensees shall keep accounts showing the names and addresses of the persons from whom they bought or to whom they sold bullion and/or specie.

(4) No correction in this licence shall be valid unless ordered and attested by the undersigned.

Turnover as determined by the Licensing Authority.

Place

Date

Licensing Authority.

Renewal of the licence.

Date of renewal	Year for which renewed	Turnover as determined by the Licensing Authority	Signature of the Licensing Authority
(1)	(2)	(3)	(4)

FORM III.

Licence to a dealer in

Cotton
cotton yarn other than handspun yarn
handspun yarn
cloth woven on handlooms wholly with handspun yarn
cloth woven on handlooms wholly or partly with mill yarn

[*See Rule* 6 (6).]

Licence No. dated having paid a licence fee of Rs. (in words) only is hereby licensed as a dealer

Cotton
cotton yarn other than handspun yarn
in handspun yarn
cloth woven on handlooms wholly with handspun yarn
cloth woven on handlooms wholly or partly with mill yarn

for the year ending at (place of business including the shandies at) subject to the provisions of the Mysore Sales Tax Act, 1948, and the rules made thereunder and to the following conditions :—

(1) Licensees who do not submit returns under rule 17 or 20, shall submit to the undersigned on or before the 20th day of September in every year a return in Form VII showing the turnover of all the business done by them for the preceding year.

(2) In the case of handspun yarn and cloth woven on handlooms wholly or partly with mill yarn, the licensees shall keep accounts showing the name and addresses of the persons from whom they bought and to whom they sold the yarn or the cloth, as the case may be.

(3) No correction in this licence shall be valid unless ordered and attested by the undersigned.

Turnover as determined by the Licensing Authority.

Place

Date

Licensing Authority.

Renewal of the licence.

Date of renewal	Year for which renewed	Turnover as determined by the Licensing Authority	Signature of the Licensing Authority
1	2	3	4

FORM IV.

Licence to a dealer in hides and skins, whether as a tanner or otherwise.

[*See Rule* 6 (6).]

Licence No. dated having paid a licence fee of Rs. (in words) only is hereby licensed as a dealer in hides and skins, whether as a tanner or otherwise for the year ending at (place of business), subject to the provisions of the Mysore Sales Tax Act, 1948 and the rules made thereunder.

Licensees shall keep accounts showing the names and addresses of the persons from whom they bought or to whom they sold the goods.

No correction in this licence shall be valid unless ordered and attested by the undersigned.

Turnover as determined by the Licensing Authority.

Place

Date Licensing Authority.

Renewal of the licence.

Date of renewal	Year for which renewed	Turnover as determined by the Licensing Authority	Signature of the Licensing Authority
1	2	3	4

FORM V.

Licence under Section 9 of the Mysore Sales Tax Act, 1948.

[See Rule 6 (6).]

License No. Dated having his place of business at and having paid a licence fee of Rs. (in words) only is hereby licensed under section 9 of the Mysore Sales Tax Act, 1948, subject to the provisions of the said Act and the rules made thereunder and to the following conditions:—

(1) No correction in this licence shall be valid unless ordered and attested by the undersigned.

(2) The licensee shall submit to the undersigned on or before the first day of August a return in Form VI for the year ending 30th June.

(3) The licensee shall be exempt from the tax payable under Section 3, sub-sections (1) and (2), only in respect of the transactions in which the amounts for which the goods are bought or sold are included in the turnover of the principals or of the dealers from whom the purchases were made or would have been so included but for an exemption provided for under the Act.

(4) This licence shall not apply to the transactions of the licensee otherwise than for an agreed commission or brokerage on behalf of known principals (including firms) in Mysore specified in his accounts in respect of each transaction or to the transactions of the licensee on behalf of non-residents.

(5) The agreed commission or brokerage specified in the accounts shall be the entire remuneration of the agent and each legitimate incidental charge actually incurred by him in respect of insurance, transport, loading and unloading, godown rent, interest, correspondence, telegrams, the use of the telephone and the like shall be specified in the accounts separately.

(6) The licensee shall prove before the licensing authority with necessary evidence that a transaction is exempt by virtue of this licence from the tax or taxes payable under section 3.

(7) Without prejudice to the generality of the foregoing conditions, every licensee shall, in particular:—

(*a*) if the transaction be one claimed as buying of goods on behalf of principals as specified in the Section 9,

(i) produce before the licensing authority the order in writing from the principal, authorising him to buy the goods for agreed commission or brokerage,

(ii) prove before the licensing authority the date of receipt by him of the said order,

(iii) specify in the accounts with reference to the said order, the person from whom and the date on which the goods were bought, the quantity so bought and the appropriation of the goods so bought on the date on which they were bought,

(iv) prove before the licensing authority by vouchers that he incurred the legitimate incidental charges referred to in condition 5, and that the commission or brokerage (the entire remuneration of the licensee) was agreed upon as commission or brokerage,

(v) render a truthful account to the principal in Form XIII, and

(vi) keep and produce before the licensing authority a mechanically duplicated copy of the account so rendered;

(*b*) if the transaction be one claimed as selling of goods on behalf of principals as specified in Section 9,

(i) specify in his accounts the date on which he received the goods from the principal for sale for agreed commission or brokerage and the quantity so received and produce evidence of the date, the quantity and the order in writing from the principal authorising him to sell the goods for the agreed commission or brokerage,

(ii) specify in his accounts the date on which and the person to whom the goods or portions thereof were sold in each transaction, mentioning the quantity so sold,

(iii) specify in his accounts the name and address of the person or persons to whose account or accounts the amount realised by each transaction of sale was credited,

(iv) prove before the licensing authority by vouchers that he incurred the legitimate incidental charges referred to in condition 5 and that the commission or brokerage (the entire remuneration of the licensee) was agreed upon as commission or brokerage,

(v) render a truthful account to the principal in Form XIV, and

(vi) keep and produce before the licensing authority a mechanically duplicated copy of the account so rendered.

(8) The licensee shall obtain bills for purchases or issue serially numbered bills for sales and keep and produce them or copies thereof, as the case may be. Such bills shall specify also the names and addresses of the persons from whom the purchases were made or to whom the sales were made.

(9) If in respect of one and the same transaction, the licensee had bought or sold the goods on behalf of more than one principal, he shall not be exempt from the tax payable under section 3 in respect of such portion of the transaction relating to the principal or principals as the case may be, as does not comply with the provisions of Section 9 and the conditions and restrictions herein contained.

Turnover as determined by the Licensing Authority.

Place.
Date. Licensing Authority.

Renewal of the licence.

Date of renewal	Year for which renewed	Turnover as determined by the licensing authority	Signature of the licensing authority

FORM VI.

Return to be submitted by a person licensed under Section 9 of the Mysore Sales Tax Act, 1948.

[*See Rule* 6 (10).]

Name(s) of the licensee(s)
Place of business :—
License No. dated

1. During the year ending 30th June 19 . I/We have acted as—

(*a*) Selling agent(s) for the principals mentioned in the annexed statement.
Total amount for which sales were effected :—

(*b*) buying agents in groundnut / untanned hides and/or skins for the principals mentioned in the statement annexed.
Total amount for which purchases were made :—

(*c*) Buying agent(s) in respect of other articles for the principals mentioned in the statement annexed :—
Total amount for which purchases were made.
Grand total under (*a*), (*b*) and (*c*) :—

A statement in the form annexed detailing the transactions under (*a*), (*b*) and (*c*) is appended.

2. The amount for which I/we sold goods under (*a*) or bought goods under (*b*) or (*c*) of paragraph 1 on behalf of principals resident outside Mysore is as follows :—

(*a*) Rs. (*b*) Rs. (*c*) Rs.

Signature of licensee(s).

Note.—1. The turnover of transactions carried out on behalf of principals resident outside Mysore should be included in a return in Form VIII, VIII-1 or VIII-3 as the case may be.

2. If any of the transactions included in paragraph 2 above relate to hides and skins or to articles exempted from taxation under the Act, the turnover of such articles should be shown separately in respect of each class of such articles.

ANNEXURE.

Serial number	Name of the principal with the address of his place of business	Total amount for which goods were sold during the year under paragraph 1 (a) on behalf of the principal in column (2)	Total amount for which goods were bought during the year under paragraph 1 (b) on behalf of the principal in column (2)	Total amount for which goods were bought during the year under paragraph 1 (c) on behalf of the principal in column (2)	Amounts taken by the licensee towards commission and other items mentioned in the accounts from the amount in column (3)	Amounts received from the principal in column (2) towards commission and other items mentioned in the accounts in addition to the amounts specified in column (4) or column (5) in respect of transactions included in paragraph 1(b) or 1 (c)	Remarks
1	2	3	4	5	6	7	8

Signature of licensee(s).

FORM VII.

Annual return submitted by licensees other than dealers in hides and skins.

[*See Rule* 6 (11).]

Name(s) of the licensee(s) :—

License No. dated

During the year ending 30th June ..... the turnover of my/our business has been as follows :—

1. Transactions covered by the licence :—

	Rs. a. p.
(i) Bullion and/or specie	
(ii) Cotton	
(iii) Cotton yarn other than handspun yarn	
(iv) Handspun yarn	
(v) Cloth woven on handlooms wholly with handspun yarn.	
(vi) Agency business	
(vii) Cloth woven on handlooms wholly or partly with mill yarn.	
2. Business not covered by the licence	
Total ...	

I/We declare that to the best of my/our knowledge and belief the information furnished in the above return is true and complete and that it relates to the year ending 30th June.

Signature of licensee(s).

Note.—The turnover at the place of business should include the turnover at the shandies, if any, covered by the licence.

FORM VIII.

Return of turnover.

[*See Rules* 12 (1) *and* 17 (1).]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the year ending the 30th June 19 :—

STATEMENT.

Name(s) and postal address(es) of dealer(s)	Place or places of business	Nature of business (nature of goods bought or sold)	Rate or rates at which he collected tax or taxes	Amount of gross turnover	Turnover and description of each class of goods exempt from the tax.	Discount allowed	Amount refunded in respect of articles returned by customers.	Turnover of accommodation sales	Net turnover liable to the tax	Amount actually collected by way of tax or taxes
1	2	3	4	5	6	7	8	9	10	11

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the year ending the 30th June 19 :—

Place

Date Signature of dealer(s).

Note.—(1) Give the turnover of the immediately preceding financial year.

(2) In column (2), note the addresses of the headquarters and of all branches of the business to which the return relates.

(3) The turnover of each class of goods for which exemption is claimed should be specified separately in column (6).

(4) The transactions in different kinds of goods subject to different rates of tax under the Act should be shown in different lines. The totals of the vertical columns should be shown in the last line.

FORM VIII—(1).

Return of $\frac{\text{turnover.}}{\text{estimated turnover.}}$

[*See Rules* 12 (1), (2) *and* (3).]

[To be used only (i) by dealers who commence their business after the 1st day of September 1948, and (ii) by dealers who were carrying on business on the 1st day of September 1948 but who were not doing business during the whole of the year ending the 30th day of June 1948 or who commenced business after 30th day of June 1948].

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our $\frac{\text{turnover.}}{\text{estimated turnover.}}$ for the first twelve months of business. I/We commenced business on

STATEMENT.

Name(s) and postal address(es) of dealer(s)	Place or places of business	Nature of business (nature of goods bought or sold)	Rate or rates at which he collected the tax or taxes	Gross or estimated gross turnover	Turnover or estimated turnover exempt from the tax	Net turnover or estimated net turnover liable to the tax
1	2	3	4	5	6	7

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it represents my/our $\frac{\text{turnover}}{\text{estimate of the turnover likely to be realised}}$ for the first twelve months of business.

Place.....

Date.....

Signature(s) of dealer(s).

Note.—(1) In column (2), note the addresses of the headquarters and of all the branches of business to which the return relates.

(2) The transactions in different kind of goods subject to the different rates of tax under the Act should be shown in different lines. The totals of vertical columns should be shown in the last line.

(3) Separate figures should be given in column (6) for each class of exempted goods.

FORM VIII—2.

Notice of provisional assessment and demand for payment of tax or taxes.

[*See Rules* 16 *and* 17.]

To

(The dealer.)

Take notice that you have been provisionally assessed, under the Mysore Sales Tax Act, 1948, to a tax of Rs.....[rupees.....(in words)] only for the year ending 30th June 1948. This tax shall be paid in quarterly instalments of Rs..... [rupees.....(in words)] only. The tax for the quarter preceding the date of this notice shall be paid within twenty-one days from the date of service of this notice and the tax for each of the remaining quarter before the 10th day of the succeeding quarter by money order to the undersigned

by cheque in favour of the undersigned

by remittance into the Government treasury at.....

to the tax-collector who will call for it,

failing which the amounts will be recovered as if they were arrears of land revenue and you will be liable to fine as provided in section 20 of the Mysore Sales Tax Act, 1948.

Turnover as determined by assessing authority in respect of :—

Nature of goods.	Rate of tax.	Turnover.
(1)	(2)	(3)
	Total ...	

Place..... ...

Date.....

Assessing Authority.

Note.—(1) If payment is made by cheque, the cheque shall be such as under the Mysore Civil Account Code may be received by the Treasury concerned.

(2) The assessee shall continue to pay tax in the following year at the rate specified above, pending the provisional assessment for that year in accordance with rule 17 (4) of the Mysore Sales Tax Rules, 1948.

(3) The tax paid by the assessee for the quarter preceding the date of this notice in accordance with the provisional assessment for the preceding year shall be adjusted towards the tax payable under this notice. If the tax so paid is less than the amount payable under this notice for the quarter concerned, he shall pay the difference within fifteen days from the date of service of this notice.

FORM VIII—3.

Return of turnover

[*See Rule* 20 (2).]

To

The Assessing authority.

I/We furnish below a statement showing my/our turnover for the quarter ending.....

STATEMENT.

Name (s) and postal address (es) of dealer (s).	Place or places of business.	Nature of business (nature of goods bought or sold)	Rate or rates at which he collected the tax or taxes	Amount of gross turnover	Turnover and description of each class of goods exempt from the tax	Discount allowed	Amount refunded in respect of articles returned by customers	Turnover of accommodation sales	Net turnover liable to the tax	Amount actually collected by way of tax or taxes
1	2	3	4	5	6	7	8	9	10	11

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the quarter ending.....

Place.....

Date..... Signature(s) of dealer(s)

Note.—(1) In column (2), note the addresses of the headquarters and of all the branches of the business to which the return relates.

(2) The turnover of each class of goods for which exemption is claimed should be specified separately in column (6).

(3) The transactions in different kinds of goods subject to different rates of tax under the Act should be shown in different lines. The totals of vertical columns should be shown in the last line.

FORM VIII—4

Return of turnover in the case of tanners.

[*See Rule 22 (2)*]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our turnover for the quarter ending .....

Statement.

Name(s) and postal address(es) as tanner(s)	Place or places of business	Amount for which hides and skins were purchased for tanning by the assessee(s)
1	2	3

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the quarter ending.....

Place.....

Date.....

Signature of Tanner(s).

Note.—Note in column (2) the addresses of the head office and of all the branches of the business to which the return relates.

FORM VIII-5

Return of Turnover in the case of Dealers in Hides or Skins.

[*See Rule 22 (2)*]

To

The Assessing Authority.

Sir,

I/We furnish below a statement showing my/our transactions for the quarter ending.....

Name(s) and postal address(es) of dealer(s).....

Place or places of business.....

Statement.

(*a*) For dealers in untanned hides or skins :—

Amount for which goods have been sold to tanners in Mysore	Amount for which goods have been sold to other dealers in Mysore	Amount for which goods have been sold on export outside Mysore	Amount for which goods falling under column (3) were purchased by the dealer(s)
1	2	3	4

(*b*) For dealers in tanned hides or skins :—

Amount for which hides or skins tanned in Mysore were sold	Amount for which hides or skins tanned outside Mysore were sold	
	2	
	Hides or skins bought from dealers in Mysore	Hides or skins bought from dealers outside Mysore
1	(i)	(ii)

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the quarter ending.....

Place.....

Date.....

Signature of dealer(s).

Note.—Note in column (2) the addresses of the head office and of all the branches of the business to which the return relates.

FORM VIII-6.

Application for Registration as a Dealer.

[*See Rule* 11]

To

The Assessing Authority.

Sir,

I/We.....submit this application for registration as dealer(s) under the Mysore Sales Tax Act, 1948 at.....

2. I/We carry on business at the following places in addition to the place specified above:—

.....

3. I/We enclose a treasury receipt/cheque for Rs. 6 (Rupees six only) being the fee for registration.

Note.—If the fee is sent by money order, mention the date of remittance.

4. My turnover in the year ending 30th June 19.....reached Rs. 7,500 only on.....

Place.....

Date..... Signature of the applicant(s).

Note.—Where payment is made by cheque, the cheque should be such as under the Mysore Civil Account Code may be received by the Government Treasury concerned.

FORM VIII-7.

Application for Registration as a Dealer.

[*See Rule* 11]

To

The Assessing Authority.

Sir,

I/We.....submit this application for registration as dealer(s) under the Mysore Sales Tax Act, 1948 at.....

2. I/We carry on business at the following places in addition to the place specified above:—

.....

3. I/We enclose a treasury receipt/cheque for Rs. 6 (Rupees six only) being the fee for the registration.

Note.—If the fee is sent by money order, mention the date of remittance.

4. My/Our turnover for the period.....is Rs. ..... (in words) only.

Place.....

Date..... Signature of the applicant(s).

Note.—Where payment is made by cheque, the cheque should be such as under the Mysore Civil Account Code may be received by the Government Treasury concerned.

FORM VIII-8.

Certificate No. ....., dated.....

[*See Rule* 11.]

.....having paid a registration fee of Rs. 6 (Rupees six) only is/are hereby registered as dealer(s) at.....subject to the provisions of the Act, the rules made thereunder and the following conditions :—

(1) He shall pay the entire amount of tax collected by him to the Government.

(2) No corrections in this certificate shall be valid unless ordered and attested by the undersigned.

Place..... .....

Date..... Assessing Authority.

Note:—This certificate of registration should be exhibited at a conspicuous place within the premises of the business specified above and should be open for inspection.

FORM IX.

Notice of Final Annual Assessment and Demand.

[*See Rule* 18.]

To

(Dealer.)

Take notice that you have been finally assessed under the Mysore Sales Tax Act, 1948, to a tax of Rs. .....[rupees.....(in words)] only for the year ending the 30th June 19 ....., and that, after deducting the total amount of the quarterly payment(s) already made by you towards the tax for that year, you have to pay a (further) sum of Rs. ....[rupees.. .....(in words)] only. This balance of tax shall be paid within twenty-one days from the date of service of by cheque in favour of the undersigned this notice, by remittance into the Government Treasury at add failing which the amount to the tax-collector who will call for it will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in section 20 of the Mysore Sales Tax Act, 1948.

Turnover as determined by the assessing authority in respect of :—

Nature of goods.	Rate of tax.	Turnover
(1)	(2)	(3)
	Total Rs.	.....

Place.....

Date..... Assessing Authority.

Note.—If payment is made by cheque, the cheque shall be such as under the Mysore Civil Account Code may be received by the treasury concerned.

FORM IX-1.

Notice of Final Quarterly Assessment and Demand.

[*See Rule* 20 (4) *and* (5).]

To

(Dealer.)

Take notice that you have been assessed under the Mysore Sales Tax Act, 1948, to a tax of Rs ..... [rupees.....(in words)] only for the quarter ending..... .....19 , and that after deducting the payment (s) already made by you towards the tax for that quarter you have to pay a (further) sum of Rs..... [rupees..... ..... (in words)] only. This amount shall be paid within twenty-one days from the date of service of this notice,

by cheque in favour of the undersigned, or
by remittance into the Government treasury at..... failing which the amount will be recovered as if it were an arrear ot land revenue and you will be liable to fine as provided in section 20 of the Mysore Sales Tax Act, 1948.

Turnover as determined by the assessing authority in respect of :—

Nature of goods. (1)	Rate of tax. (2)	Turnover. (3)
Total...	Rs.	

Place .....
Date .....

Assessing Authority.

Note.—If payment is made by cheque, the cheque shall be such as under the Mysore Civil Account Code may be received by the treasury concerned.

FORM IX-2.

[*See Rule* 11.]

To

(Dealer).

Take notice that for the year ending ..... (after deducting the payments made by you) a sum of Rs..... [rupees..... ... (in words)] only is due and payable by you, being the amount (*balance of amount) collected by you by way of tax or taxes under section 3 or 5 or the notification or notifications under section 6 (1) of the Mysore Sales Tax Act, 1948. The said sum of Rs..... shall be paid within 21 days from the date of service of this notice

by cheque in favour of the undersigned

by remittance into the Government treasury at

to the tax collector who will call for it

failing which the amount will be recovered as if it were an arrear of land revenue and you will be liable to fine as provided in Section 20 of the Mysore Sales Tax Act, 1948

Place.....
Date.....

Assessing Authority.

Note.—If payment is made by cheque, the cheque shall be such as under the Mysore Civil Account Code may be received by the treasury concerned.

* To be struck off if no payment was due.

FORM X.

Notice of Final Assessment and Refund Order.

[*See Rule* 18].

To

(Dealer).

Take notice that you have been finally assessed under the Mysore Sales Tax Act, 1948, to a tax of Rs..... [rupees ..... (in words)] only for the year ending the 30th June 194 . The total amount of tax paid by you already is Rs..... [rupees..... (in words)] only, that is, Rs..... in excess of the tax due. A refund order is enclosed. You should apply to the Government treasury at ..... for the refund of this sum within three months from the date of service of this notice failing which the amount will lapse to the Government.

Turnover as determined by the assessing authority in respect of :—

Nature of goods. (1)	Rate of tax. (2)	Turnover. (3)
	Total ... Rs.	

Place.....
Date ..... Assessing Authority.

FORM XI.

Application for Rebate under Section 8 of the Mysore Sales Tax Act, 1948.

[*See Rule* 25].

I/We residing at taluk district request that I/we may be granted a rebate of tax under Section 8 of the Mysore Sales Tax Act, 1948, in respect of the sale of goods specified below :—

1. Name(s) and postal address(es) of applicant(s).
2. Nature and description of articles sold.
3. Aggregate amount for which sold.
4. Name(s) and address(es) of person(s) to whom sold.
5. In the case of assessees under Rule 22 the quarter which the amount under item 3 was included in the return of turnover.

Declaration.

I/We declare that to the best of my/our knowledge and belief the information furnished in the above statement is true and complete and that it relates to the quarter ending.....

Place.....
Date..... Signature of applicant(s).

FORM XII.

Form of Summons under the Mysore Sales Tax Act, 1948.

[*See Rule* 43.]

Summons to appear in person and/or to produce documents.

To

Whereas your attendance is necessary to give evidence with

where as the following documents (here describe the document in sufficient detail to permit of their identification with reasonable certainty) are required with reference to an inquiry under the Mysore Sales Tax Act, 1948 (here enter briefly the subject of the inquiry) now pending before me, you are hereby summoned to appear in person before me on the to produce, or cause to be produced the said documents day of 19 , at o'clock at (place) (and) not to depart thence until permitted by me)*.

Given under my hand and seal this day of 19 .

(Seal).

Signature,
Official Designation.

*These words should be omitted where the summons is for the production of documents only.

FORM XIII.

Form of account to be kept by persons licensed under Section 9 in respect of transactions of buying goods on behalf of principals.

[*See Rule* 28.]

To

.....(The Principal).

Date of order to buy the goods	Date of receipt of order	The quantity and description of the goods ordered and the rates, if any	The commission or brokerage (entire remuneration of the licensee) agreed upon	The date on which the goods were bought	The name and address of the persons from whom the goods were bought	The quantity of goods bought	The amount actually paid to the person from whom the goods were bought	The date on which you were debited	The amounts debited towards.		
									The amount actually paid to the person from whom the goods were bought	Agreed commission or brokerage (entire remuneration)	Legitimate incidental charges actually incurred (each item separately specified)
1	2	3	4	5	6	7	8	9	10	11	12
									Rs.a.p.	Rs.a.p.	Rs.a.p.

FORM XIV.

Form of account to be kept by persons licensed under Section 9 in respect of transactions of selling goods on behalf of Principals.

[*See Rule* 28 (5).]

To

.....(The Principal).

Date of receipt of goods	Quantity and description of goods received	The commission or brokerage (entire remuneration of the licensee) agreed upon	The date of sale	The quantity sold	The name and address of the person to whom sold	The amount actually collected from the buyer	The date on which you were credited	The amount credited	Total amount debited towards. Agreed commission or brokerage (entire remuneration)	Total amount debited towards. Legitimate incidental charges actually incurred (each item separately specified)
1	2	3	4	5	6	7	8	9	10	11
									Rs. a.p.	Rs. a.p.

By Order,

S. KANAKARATNARAJ,
Legal Remembrancer and
Secretary to Government,
Law Department.

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